



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬೆಂಗಳೂರು ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-I	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಆಗಸ್ಟ್ ೪, ೨೦೧೮ (ಶ್ರಾವಣ ೧೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೨೦೯
Part-I	Bengaluru, Saturday, August 4, 2018 (Shravana 13, Shaka Varsha 1940)	No. 1209

## PROCEEDINGS OF THE GOVERNMENT OF KARNATAKA FINANCE SECRETARIAT

**Sub:** CST Karasamadhana Scheme, 2018- reg.

**READ:** Para No. 171 of the Budget Speech of the Hon'ble Chief Minister and Finance Minister for the year 2018-19 made on 5<sup>th</sup> July, 2018.

### PREAMBLE:

The Hon'ble Chief Minister and Finance Minister in his Budget Speech for the year 2018-19 made on 5<sup>th</sup> July, 2018 has announced a Karasamadhana Scheme to be introduced with a view to reduce the arrears under the provisions of the Central Sales Tax Act, 1956 (hereinafter referred to as the CST Act). Accordingly, a scheme for waiver of penalty and interest under the CST Act is required to be formulated. Hence, the Government is pleased to pass the following order.

### ORDER NO. FD 38 CSL 2018, BENGALURU, DATED 4<sup>th</sup> AUGUST 2018

The Government hereby accords approval to the scheme called CST Karasamadhana Scheme, 2018. Features of the scheme are as follows:

1. It grants waiver of 100% of arrears of penalty and interest payable by a dealer under the Central Sales Tax Act, 1956 relating to the assessments/re-assessments completed on or before 30<sup>th</sup> June, 2018.

**2. Conditions:** Grant of waiver of penalty and interest is subject to the following conditions:

2.1 Any dealer who makes full payment of arrears of tax on or before 30/10/2018 shall be granted waiver of 100% of arrears of penalty and interest payable. However, any penalty levied under section 10-A of the CST Act shall not be eligible for benefit of waiver under this Scheme.

2.2 Where the dealer has no arrears of tax but has arrears of penalty and interest only, relating to the assessments or re-assessments completed on or before 30<sup>th</sup> June 2018, such arrears of penalty and interest shall be waived.

2.3 Where a dealer has filed an appeal or any application against the order or proceedings relating to arrears of tax and arrears of penalty and interest before any Appellate Authority or Court and disposal of such application is still pending, the dealer shall withdraw such appeal or other application before availing the benefit of waiver of arrears of penalty and interest under the Scheme. The dealer shall file a declaration in support of withdrawal of appeal or other application in Annexure-II along with application for waiver of arrears of penalty and interest in Annexure-I appended to this Order. Such application and declaration shall be filed for each year separately.

2.4 After the appeal or other application is withdrawn, the amount of arrears of penalty and interest shall be considered for waiver under the Scheme. Any amount of penalty and interest paid at the time of filing an appeal or other application shall be eligible for adjustment towards arrears of

